EXHIBIT 3

	M&T BANK - DOCUMENTS WITHHELD AS PRIVILEGED											
Internal Document ID	Doc. Type	Date	From	ТО	СС	Subject	Responsiveness	Additional Information				
REV0000077	Email string	11/14/2016	Mellin, Matthew P.	Driscoll, Michael		Administrative Expenses Amendment	Privileged. Legal advice given to persons other than fiduciaries.					
		8/12/2016	Mellin, Matthew P.	Driscoll, Michael		Administrative Expenses Amendment	Privileged. Legal advice given to persons other than fiduciaries.					
REV0000078	Draft					Administrative Expenses Amendment	Privileged. Legal advice given to persons other than fiduciaries.					
REV0000082	Email	8/12/2016	Mellin, Matthew P.	Driscoll, Michael		Administrative Expenses Amendment	Privileged. Legal advice given to persons other than fiduciaries.					
REV0000083	Draft					Adminstrative Expenses Amendment	Privileged. Legal advice given to persons other than fiduciaries.					

Internal								
Document ID	Doc. Type	Date	From	ТО	СС	Subject	Responsiveness	Additional Information
							Privileged. Legal	
							advice given to	
						Administrative Budget	persons other	
REV0000164	Email	9/6/2018	Mellin, Matthew P.	Rizzuto Sr, Joseph		Distribution Options	than fiduciaries.	
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
						Investments in Wilmington	persons other	advice is deemed given to
REV0000385	Email	10/21/2013	Mellin, Matthew P.	Partlow III, Ralph		Trust Mutual Funds	than fiduciaries.	fiduciaries.
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
						Investments in Wilmington	persons other	advice is deemed given to
REV0000409	Email	1/2/2015	Mellin, Matthew P.	Yoshida, Brian		Trust Mutual Funds	than fiduciaries.	fiduciaries.
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
						Investments in Wilmington	persons other	advice is deemed given to
REV0000444	Email	2/16/2015	Mellin, Matthew P.	Yoshida, Brian		Trust Mutual Funds	than fiduciaries.	fiduciaries.
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
						Investments in Wilmington	persons other	advice is deemed given to
REV0000445	Memorandum	2/16/2015	Mellin, Matthew P.	Yoshida, Brian		Trust Mutual Funds	than fiduciaries.	fiduciaries.

Internal								
Document ID	Doc. Type	Date	From	TO	CC	Subject	Responsiveness	Additional Information
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
							persons other	advice is deemed given to
REV0000454	Email String	10/2/2017	Mellin, Matthew P.	Yoshida, Brian		Investment Policy Statement	than fiduciaries.	fiduciaries.
								Also, advice relates to
								potential liability and is
					Otterson, John			within the exception to
					Seivold, Stephen			the lack of privilege if
				Rizzuto Sr, Joseph	Glasser, Matthew			advice is deemed given to
		10/2/2017	Mellin, Matthew P.	Hoffacker, Brett	Odrobina, Ann Marie	Investment Policy Statement	Privileged	fiduciaries.
					Otterson, John			
					Seivold, Stephen			
				Mellin, Matthew P.	Glasser, Matthew			
		9/27/2017	Rizzuto Sr, Joseph	Hoffacker, Brett	Odrobina, Ann Marie	Investment Policy Statement	Privileged	
					Otterson, John			
					Seivold, Stephen			
				Rizzuto Sr, Joseph	Glasser, Matthew			
		9/27/2017	Mellin, Matthew P.	Hoffacker, Brett	Odrobina, Ann Marie	Investment Policy Statement	Privileged	
								Also, advice relates to
								potential liability and is
					Otterson, John			within the exception to
					Seivold, Stephen			the lack of privilege if
				Hoffacker, Brett	Glasser, Matthew			advice is deemed given to
		8/25/2017	Rizzuto Sr, Joseph	Osrobina, Ann Marie	Mellin, Matthew P.	Investment Policy Statement	Privileged	fiduciaries.
					Otterson, John			
				Rizzuto Sr, Joseph	Seivold, Stephen			
		8/24/2017	Hoffacker, Brett	Osrobina, Ann Marie	Glasser, Matthew	Investment Policy Statement	Privileged	
REV0000455	Attachment					Investment Policy Statement	Privileged	
NE V0000433	Attacimient					investment i oney statement	rivilegeu	
REV0000456	Draft					Investment Policy Statement	Privileged	

Internal								
Document ID	Doc. Type	Date	From	ТО	CC	Subject	Responsiveness	Additional Information
								Contains reference to
								advice from class action
REV0000458	Email	8/3/2018	Rizzuto Sr, Joseph	Mellin, Matthew P.	Odrobina, Ann Marie	Investment Policy Statement	Privileged	litigation counsel.
								Contains reference to
								advice from class action
REV0000476	Email	8/3/2018	Rizzuto Sr, Joseph	Mellin, Matthew P.	Odrobina, Ann Marie	Investment Policy Statement	Privileged	litigation counsel.
								Also, advice relates to
								potential liability and is
								within the exception to
								the lack of privilege if
								advice is deemed given to
REV0000578	Email string	3/5/2018	Mellin, Matthew P.	Rizzuto Sr, Joseph	Odrobina, Ann Marie	SmartDollar Expenses	Privileged	fiduciaries.
				Mellin, Matthew P.				
		2/27/2018	Rizzuto Sr, Joseph	Odrobina, Ann Marie		SmartDollar Expenses		
REV0000579	Attachment					SmartDollar Expenses	Privileged	
REV0000580	Attachment					SmartDollar Expenses	Privileged	
								Also, advice relates to
								potential liability and is
							Privileged. Legal	within the exception to
							advice given to	the lack of privilege if
				Yoshida, Brian	Rizzuto Sr, Joseph	Nichols Kaster lawsuit vs.	persons other	advice is deemed given to
REV0000644	Email	12/23/2015	Mellin, Matthew P.	Ronan, Sean	Thrope, Jerrold A.	Deutsche Bank	than fiduciaries.	fiduciaries.
						Nichols Kaster lawsuit vs.		
REV0000645	Complaint					Deutsche Bank	Attachment	
							Privileged. Legal	
							advice given to	
	<u>_</u>	40/44/00:-		Yoshida, Brian	Rizzuto Sr, Joseph		persons other	
REV0000676	Email	12/11/2015	Mellin, Matthew P.	Ronan, Sean	Thrope, Jerrold A.	Mutual Fund Fee Disclosure	than fiduciaries.	

Internal								
Document ID	Doc. Type	Date	From	ТО	CC	Subject	Responsiveness	Additional Information
REV0000677	Draft					Mutual Fund Fee Disclosure	Privileged. Legal advice given to persons other than fiduciaries.	
					Odrobina, Ann Marie Yoshida, Brian Ronan, Sean		Privileged. Legal advice given to persons other	Advice relates to response
REV0000716	Email string	2/1/2016	Mellin, Matthew P.	Rizzuto Sr, Joseph	Bowlus, Jeb	Letter from J. Marlene Smith	than fiduciaries.	to Nichols Kaster letters.
		1/18/2016	Rizzuto Sr, Joseph	Mellin, Matthew P.	Odrobina, Ann Marie	Letter from J. Marlene Smith	Privileged	
		1/15/2016	Rizzuto Sr, Joseph	Mellin, Matthew P.		Letter from J. Marlene Smith	Privileged	
REV0000717	Letter	1/12/2016	Smith, J. Marlene	M&T Employee Benefit Plan Committee		Letter from J. Marlene Smith	Attachment	
REV0000733	Memorandum	12/11/2015	Mellin, Matthew P.	Yoshida, Brian		Class Action Lawsuits	Privileged. Legal advice given to persons other than fiduciaries in response to letters sent by Nichols Kaster.	Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.

Internal								
Document ID	Doc. Type	Date	From	TO	CC	Subject	Responsiveness	Additional Information
REV0000735	Email string	10/12/2015		Mellin, Matthew P. Odrobina, Ann Marie Rizzuto Sr, Joseph		Class Action Lawsuits	Privileged. Legal advice given to persons other than fiduciaries.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.
		10/12/2015		Odrobina, Ann Marie Rizzuto Sr, Joseph Yoshida, Brian		Class Action Lawsuits	Privileged. Legal advice given to persons other than fiduciaries.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.
REV0000738	Email	12/11/2015	Mellin, Matthew P.	Yoshida, Brian Ronan, Sean	Rizzuto Sr, Joseph Thrope, Jerrold A.	Class Action Lawsuits	Privileged. Legal advice given to persons other than fiduciaries.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.

Internal								
Document ID	Doc. Type	Date	From	то	СС	Subject	Responsiveness	Additional Information
REV0000739	Memorandum	12/11/2015				Class Action Lawsuits	Privileged. Legal advice given to persons other than fiduciaries.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.
REV0000744	Memorandum	2/16/2015				Investments in Wilmington Trust Mutual Funds	Privileged. Legal advice given to persons other than fiduciaries.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.
REV0000866	Email string	8/12/2014		Mellin, Matthew P. Rizzuto Sr, Joseph	Yoshida, Brian	Wilmington Risk	Advice relates to analysis of potential claims against M&T and affiliated entities.	Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice relates to potential liability and is within the exception to the lack of privilege if advice is deemed given to fiduciaries.

Internal Document ID	Doc. Type	Date	From	ТО	СС	Subject	Responsiveness	Additional Information
	200 / po							
								Advice relates to analysis of potential claims against M&T and affiliated entities. Also, advice
							Advice relates to	relates to potential liability
							analysis of	and is within the exception
							potential claims	to the lack of privilege if
				Odrobina, Ann Marie			against M&T and	advice is deemed given to
		8/11/2014	Mellin, Matthew P.	Rizzuto Sr, Joseph	Yoshida, Brian	Wilmington Risk	affiliated entities.	fiduciaries.